

Asst. Prof. REYHAN LEBA

Personal Information

Email: reyhan@uludag.edu.tr

Web: <https://avesis.uludag.edu.tr/reyhan>

International Researcher IDs

ScholarID: WVcOFM4AAAAJ

ORCID: 0000-0002-9992-9666

Publons / Web Of Science ResearcherID: AAG-7293-2021

ScopusID: 57219232844

Yoksis Researcher ID: 156658

Education Information

Doctorate, Bursa Uludağ University, Turkey 1991 - 1998

Postgraduate, Bursa Uludağ University, Turkey 1988 - 1991

Undergraduate, Bursa Uludağ University, Turkey 1984 - 1988

Dissertations

Doctorate, Social State, Employment and Income Tax (The Case of Turkey), Bursa Uludağ University, Sosyal Bilimler Enstitüsü, 1998

Postgraduate, Theoretical Approaches on the Economic Effects of Progressive Income Tax and the Situation in Turkey, Bursa Uludağ University, Sosyal Bilimler Enstitüsü, 1991

Research Areas

Social Sciences and Humanities

Academic Titles / Tasks

Assistant Professor, Bursa Uludağ University, İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ, MALİYE, 2001 - Continues

Academic and Administrative Experience

Deputy Head of Department, Bursa Uludağ University, İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ, MALİYE, 2021 - 2023

Fakülte Kurulu Üyesi, Bursa Uludağ University, İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ, MALİYE, 2013 - 2015

Deputy Head of Department, Bursa Uludağ University, İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ, MALİYE, 2012 - 2013

Deputy Head of Department, Bursa Uludağ University, İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ, MALİYE, 2004 - 2006

Bölüm Akreditasyon Koordinatörü, Bursa Uludağ University, İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ, MALİYE, 2002 - 2003

Courses

Gelir Dağılımı, Yoksulluk ve Maliye Politikası, Doctorate, 2022 - 2023
Kamu Ekonomisi I-II, Undergraduate, 2023 - 2024
Kamu Tercih Teorisi, Postgraduate, 2022 - 2023
İktisadi Gelişme ve Vergileme, Undergraduate, 2022 - 2023
Küreselleşme ve Mali Yapı, Undergraduate, 2022 - 2023
Sağlık Hizmetleri ve Finansmanı, Undergraduate, 2022 - 2023
Maliye Politikası, Undergraduate, 2022 - 2023
Sağlık Ekonomisi ve Kamu Politikaları, Postgraduate, 2022 - 2023
Kamu Ekonomisi, Undergraduate, 2022 - 2023
Küreselleşme Sürecinde Vergi Politikaları, Postgraduate, 2022 - 2023

Advising Theses

Leba R., TÜRKİYE'DE ORTA VADELİ PROGRAMÇERÇEVESİNDE MALİ KURALLARINUYGULANABİLİRLİĞİ, Postgraduate, E.KARA(Student), 2024
Leba R., 2008 KÜRESEL FİNANS KRİZİ VE BU KRİZİN AZERBAYCAN EKONOMİSİNE ETKİLERİ, Postgraduate, S.HUSEYNLI(Student), 2024
Leba R., KAMU İHALE KANUNU KAPSAMINDA YAPILAN HARCAMALARIN DENETİMİ VE YÜRÜRLÜKTEKİ MEVZUAT İLE UYGULAMADA GÖRÜLEN EKSİKLİKLER NEDENİYLE OLUŞAN YOLSUZLUK SUÇLARI, Postgraduate, M.ŞİRİN(Student), 2023
Leba R., Türkiye'de vergi denetiminin vergi gelirlerine etkisinin değerlendirilmesi, Postgraduate, P.TAK(Student), 2023
Leba R., The impact of globalization on income distribution and poverty issue: After 1980 monitored financial policies in Turkey in terms of an evaluation, Postgraduate, İ.Aktepe(Student), 2019
Leba R., Presentation and financing of health services:analysis of health spending in Turkey (2005-2017), Postgraduate, M.Soaes(Student), 2019
Leba R., Informal Employment in Turkey and its Relationship with Tax, Postgraduate, A.Şen(Student), 2015
Leba R., Export tax incentives and application in Turkey, Postgraduate, Y.Horoz(Student), 2006

Articles Published in Other Journals

- I. **PROGRESSIVE INCOME TAX AS AN AUTOMATIC STABILIZER AND AN EVALUATION IN THE CONTEXT OF TURKEY**
Leba R.
Vergi Raporu, no.297, pp.82-93, 2024 (Peer-Reviewed Journal)
- II. **Sustainable Taxation and International Tax Competition**
Leba R.
Kapanaltı Muhasebe Finans Ekonomi Dergisi, no.1, pp.105-112, 2022 (Peer-Reviewed Journal)
- III. **THE EFFECT OF SOCIAL NORMS AND DISTRIBUTIVE FAIRNESS ON TAX COMPLIANCE**
Akbelen Z., Bayram Arlı N., Leba R., Aydemir Dev M.
International Journal of Social Inquiry, vol.14, no.1, pp.1-25, 2021 (Peer-Reviewed Journal)
- IV. **ROLE OF AGRICULTURAL LAND TAX PRACTICES IN DEVELOPMENT OF DEVELOPING COUNTRIES: AN ASSESSMENT FOR TURKEY**
Leba R.
Vergi Sorunları Dergisi, vol.44, no.390, pp.78-97, 2021 (Peer-Reviewed Journal)
- V. **THE STRATEGIC IMPORTANCE OF AGRICULTURE IN THE GLOBALIZATION PROCESS AND THE ROLE OF THE STATE IN ENSURING AGRICULTURAL SUPPLY SECURITY**
Tokathioğlu M., Selen U., Leba R.

- JOURNAL OF LIFE ECONOMICS, vol.5, no.4, pp.151-176, 2018 (Peer-Reviewed Journal)
- VI. **Assessment of Informal Employment in Turkey in terms of Tax Wedge**
Leba Tansöker R.
Yönetim Bilimleri Dergisi, vol.15, no.30, pp.309-334, 2017 (Peer-Reviewed Journal)
- VII. **Confirmatory Factor Analysis on Tax Compliance Intentions, General Fairness, Procedural Fairness and Social Norms**
Bayram Arlı N., Aydemir M., Yıldırım Z., Tansöker R.
İşletme ve Ekonomi Araştırmaları Dergisi, vol.8, no.4, pp.749-758, 2017 (Peer-Reviewed Journal)
- VIII. **A Structural Equation Modeling the Role of Social Norms in Tax Compliance: A Study from Turkey**
Yıldırım Z., Leba Tansöker R., Bayram Arlı N., Aydemir M.
International Journal of Humanities and Social Science Invention, vol.5, no.12, pp.81-89, 2016 (Peer-Reviewed Journal)
- IX. **Our Universities in the Face of Globalization**
Burhan N., Leba Tansöker R.
Bahçeşehir Üniversitesi Hukuk Fakültesi Kazancı Hakemli Hukuk Dergisi, no.21-22, pp.7-28, 2006 (Peer-Reviewed Journal)
- X. **The Importance of the Nation-State in the Globalization Process and the Future of the Social State**
Leba R.
Mevzuat Dergisi, no.44, 2001 (Peer-Reviewed Journal)
- XI. **The Other Side of Globalization: Poverty**
Leba R.
Mevzuat Dergisi, no.43, 2001 (Peer-Reviewed Journal)
- XII. **SOME CRITICAL THOUGHTS ON THE FISCAL CONSTITUTION APPROACH AND THE REALITIES OF TURKEY**
Leba R.
AMME IDARESİ DERGİSİ, vol.34, no.2, pp.53-67, 2001 (Peer-Reviewed Journal)
- XIII. **Economic Initiatives of Municipalities in Turkey and the Problems They Raise**
Leba R.
Uludağ Üniversitesi İ.İ.B.F. Dergisi, vol.17, no.1-2, 1999 (Non Peer-Reviewed Journal)

Books & Book Chapters

- I. **The Role of Tax as a Fiscal Policy Tool in Realizing the Social State Principle**
Leba R.
in: Theory and Applied Fiscal Policy, Empirical and Theoretical Studies, AKINCI ADİL, Editor, Peter Lang GmbH, Berlin, pp.353-363, 2024
- II. **Türkiye'de Vergi Denetiminin Etkinliği ve Vergi Gelirleri İlişkisi**
Tak P., Leba R.
in: Prof. Dr. Doğan Şenyüz'e Armağan (Maliye), GERÇEK ADNAN, Editor, Ekin Basım Yayın Dağıtım, Bursa, pp.369-394, 2023
- III. **Sürdürülebilir Kalkınma İçin Sürdürülebilir Vergilendirme**
Leba R.
in: Prof. Dr. Figen Altuğ'a Armağan, ÇETİNKAYA ÖZHAN, DEMİRBAŞ TOLGA, Editor, Ekin Basım Yayın Dağıtım, Bursa, pp.321-332, 2022
- IV. **Economic Development and Taxation**
Selen U., Leba R.
Ekin Basım Yayın Dağıtım, Bursa, 2021
- V. **Global Taxation Issues and Developing Countries**
Leba R.
in: Studies on Interdisciplinary Economics and Business - Volume IV, ÖZÇELİK ÖZER, Editor, Peter Lang Publishing,

Inc., Berlin, pp.237-251, 2021

- VI. **Evaluation of Agricultural Sector in Turkey Within Income Tax**
Leba R.
in: Interdisciplinary Public Finance, Business and Economics Studies Volume II, AKINCI ADİL, Editor, Peter Lang Publishing, Inc., Berlin, pp.15-25, 2019
- VII. **Tarımın Ülke Ekonomileri Açısından Önemi ve Gelişmekte Olan Ülkelerde Tarım Kesiminin Vergilendirilmesinin Amaçları Üzerine Bir Değerlendirme**
Leba R.
in: Prof. Dr. Nihat Edizdoğan'a Armağan, ÇETİNKAYA ÖZHAN, GERÇEK ADNAN, Editor, Ekin Basım Yayın Dağıtım, Bursa, pp.319-337, 2018
- VIII. **Maliye Politikası**
Leba R.
in: Kamu Maliyesi, KOLÇAK MENŞURE, Editor, Atatürk Üniversitesi Açıköğretim Fakültesi Yayınları, Erzurum, pp.296-318, 2018
- IX. **Kamu Ekonomisi**
Leba R.
in: Kamu Maliyesi, KOLÇAK MENŞURE, Editor, Atatürk Üniversitesi Açıköğretim Fakültesi Yayınları, Erzurum, pp.24-45, 2018
- X. **Yürürlükteki Gelir Vergisi Tarifesinin Adalet Açısından Değerlendirilmesi**
Leba R.
in: Güncel Mali Konular, EDİZDOĞAN NİHAT, Editor, Dora Yayıncılık, Bursa, pp.213-237, 2009

Refereed Congress / Symposium Publications in Proceedings

- I. **The Strategic Importance of Agriculture in the Globalization Process and the Role of the State in Ensuring Agricultural Supply Security**
Tokatlıoğlu M., Selen U., Leba R.
4th SCF International Conference on "Economic and Social Impacts of Globalization" and "Future of Turkey-EU Relations", Nevşehir, Turkey, 26 - 28 April 2018, pp.105
- II. **Evaluation of the Effect of Unregistered Employment on Budget Deficits in Turkey**
Leba Tansöker R.
International Applied Social Sciences Congress, Uşak, Turkey, 21 - 23 September 2017, pp.427-429
- III. **The Evaluation of the Turkish Agricultural Sector in terms of Personal Income Tax**
Leba Tansöker R.
2nd International Annual Meeting of Sosyoekonomi Society, Amsterdam, Netherlands, 28 - 29 October 2016, pp.76-77

Supported Projects

Leba R., Akbelen Z., Project Supported by Higher Education Institutions, Investigation of the Impact of Social Norms on Tax Compliance in Small and Medium-Sized Enterprises: The Case of Bursa, 2013 - 2017

Metrics

Publication: 26

Citation (WoS): 6

Citation (Scopus): 2